

DIVISION BENCH

ITEM NO.112

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

IA No.147/2023 & IA No.463/2023 IN CP (IB) No.376/ALD/2019

CORAM:

- 1. SHRI PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 22nd April, 2024

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	RIDHI SIDHI GLASSES (INDIA) PVT LTD V/S ARM WINSYS TECH PVT LTD
UNDER SECTION	9 IBC (IN LIQUIDATION)

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Vidhan Vyas with : *For the Applicant in IA No.147/2023*
Sh. Syed Heider Shah, Advs.

Sh. Abhishek Anand with : *For the Applicant in IA No.463/2023*
Sh. Karan Kohli, Advs. & *Respondent in IA No.147/2023*

ORDER

IA No.147/2023

- 1.** Ld. Counsels representing the parties are present through VC.
- 2.** This application has been filed by the Commercial Tax Department against the rejection of their claim by the Liquidator in terms of a communication dated 29.06.2022.
- 3.** Ld. Counsel representing the Liquidator objects to the present application, in view of the fact that according to him the CIRP order was passed on 28.01.2021 and the liquidation order was passed on 16.03.2022, and therefore the present application is belated.
- 4.** Arguments heard. Order reserved.
- 5.** Let the written submissions along with judgments, which the Ld. Counsels representing the parties want to rely upon, may also be filed within a period of three days.

IA No.463/2023

- 1.** Let this application be put up on 15th May, 2024 for further hearing.

-Sd-

**(Ashish Verma)
Member (Technical)**

-Sd-

**(Praveen Gupta)
Member (Judicial)**

22nd April, 2024

*Kavya Prakash Srivastava
(Stenographer)*